

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SUMMARY OF FOURTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP
AS ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE
PERIOD AUGUST 1, 2009 THROUGH OCTOBER 31, 2009**

1.	Name of applicant:	Ernst & Young LLP
2.	Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession
3.	Date case filed:	November 10, 2008
4.	Date of application for employment:	November 18, 2008
5.	Date of order approving employment:	December 8, 2008, as of November 10, 2008
6.	Date of this application:	December 9, 2009
7.	Dates of services covered:	August 1, 2009 through October 31, 2009
8.	Total fees requested for this period	\$177,371.26
9.	Balance remaining in fee retainer account, not yet awarded	None
10.	Fees paid or advanced for this period	\$100,120.18
11.	Net amount of fee requested for this period	\$77,251.08

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

12.	Total expense reimbursement requested for this period	\$557.97
13.	Expenses paid or advanced for this period	\$515.70
14.	Net amount of expense reimbursements requested for this period	\$42.27
15.	Gross award requested for this period	\$177,929.23
16.	Net award requested for this period	\$77,293.35

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

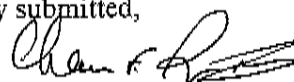
2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
March 17, 2009	November 10, 2008 through January 31, 2009	\$717,048.99	\$4,025.70	\$700,186.86	\$4,025.70
June 15, 2009	February 1, 2009 through April 30, 2009	\$520,883.08	\$3,799.93	\$520,883.08	\$3,799.93
September 14, 2009	May 1, 2009 through July 31, 2009	\$429,595.73	\$1564.58	\$429,595.73	\$1564.58

Respectfully submitted,



Charles F. Phillips, III
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
)
Debtors.) Jointly Administered

**FOURTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD
AUGUST 1, 2009 THROUGH OCTOBER 31, 2009**

Ernst & Young LLP (the “Applicant” or “E&Y LLP”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

INTRODUCTION

1. This is the Applicant’s fourth interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

2. This Application requests compensation for accounting and tax consulting services (the

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“Services”) rendered by the Applicant on behalf of the Debtors during the period August 1, 2009 through October 31, 2009 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated December 11, 2009 attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$177,371.26, representing the fees for the Applicant’s actual time charges for 450.7 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$557.97, for a total of \$177,929.23, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Breakdown of Requested Reimbursement of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty-five percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193). On December 8, 2008, the Court entered an order approving the retention of E&Y LLP effective as of the Petition Date (Docket No. 793) (the “Original Retention Order”).

9. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (Docket No. 952) (the “First Expansion Application”). On December 24, 2008, the Court entered an order approving the First Expansion Application, effective as of the Petition Date (Docket No. 1277) (the “First Expansion Order”).

10. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of March 1, 2009 (Docket No. 4395) (the “Second Expansion Application”). On September 1, 2009, the court entered an order approving the Second Expansion Application, effective as of March 1, 2009 (the “Second Expansion Order,” and together with the Original Retention Order and the First Expansion Order, the “Retention Order”).

11. On September 18, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period August 1, 2009 through August 31, 2009, requesting \$66,771.19 in fees and \$20.70 in expenses (the “August Fee Statement”).

12. On October 8, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period September 1, 2009 through September 30, 2009, requesting \$51,017.26 in fees and \$495.00 in expenses (the “September Fee Statement”).

13. On November 17, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period October 1, 2009 through October 31, 2009, requesting \$59,582.81 in fees and \$42.27 in expenses (the “October Fee Statement,” and together with the August Fee Statement and the September Fee Statement, the “Monthly Fee Statements”).

14. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

15. With respect to the Compensation Period, as of the date of this Application the Debtors have paid the Applicant: (i) for the August Fee Statement, \$56,776.21, representing eighty-five percent

(85%) of the fees for professional services and one hundred percent (100%) of the expenses invoiced under the August Fee Statement; (ii) for the September Fee Statement, \$43,859.67, representing eighty-five percent (85%) of the fees for professional services and one hundred percent (100%) of the expenses invoiced under the September Fee Statement; and (iii) none of the fees for professional services and none of the expenses invoiced under the October Fee Statement.

16. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

SUMMARY OF SERVICES RENDERED

17. During the Compensation Period, the Applicant provided Services under a number of different discrete projects. The Services fall under the project categories of: Bankruptcy Process/Status Updates; IRS Account Analysis; IRS Controversy Assistance; Section 382 Analysis; Affidavit/Engagement Letter/Monthly Fee Application/Other Matters; Property Tax Project; Puerto Rico Tax Return; InterTan Restructuring; and Stock Basis Analysis. The following is a summary description of the services provided to the Debtors under each project category.

(A) Bankruptcy Process/Status Updates: Work in this project category included regular communication and correspondence with the Debtors, including telephone calls, emails, reviews of public filings, and other matters related to the status and timing of bankruptcy related activities needed to assist the Debtors in addressing tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y LLP's professionals expended a total of 24.1 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services in the amount of \$15,380.75.

(B) IRS Account Analysis: E&Y LLP's professionals' work in this category included analyzing the Debtors' IRS account transcripts to determine whether the appropriate amounts of interest have been calculated and posted to the Debtors' account by the IRS. In connection with the foregoing services, E&Y LLP's professionals expended a total of 24.2 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$15,137.36.

(C) IRS Controversy Assistance: E&Y LLP professionals participated in phone conversations with Company management as well as with Internal Revenue Service ("IRS") officials related to ongoing IRS audits and pending refund claims. In connection with the foregoing services, E&Y LLP's professionals expended a total of 3.8 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$2,509.85.

(D) Section 382 Analysis: E&Y LLP professionals incurred time performing services related to a detailed and ongoing review of common stock transactions to determine if a change in control of the Company occurred as defined in Section 382 of the Internal Revenue Code of 1986 as amended. If a change in control occurred under Section 382, the Company's ability to utilize tax net operating losses would be severely limited. In connection with the foregoing services, E&Y LLP's professionals expended a total of 6.0 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$2,623.60.

(E) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative Matters: E&Y LLP professionals incurred time performing services relating to the organization and execution of the required bankruptcy retention and compensation process, including preparing and reviewing documents and disclosures required for inclusion within retention pleadings and affidavits, discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, and preparing fee submissions. E&Y LLP is not seeking reimbursement for the time spent by E&Y LLP's in-house counsel nor fees paid by E&Y LLP to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing

services, E&Y LLP's professionals expended a total of 43.3 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$25,008.55.

(F) Property Tax Project: E&Y LLP professionals provided services in developing and building a valuation model to value the Debtors' stores' taxable personal property and leasehold improvements, preparing a master valuation report to apply to all stores and a data sheet for each individual store valued, providing the Debtors with a draft taxpayer's opinion of value for 2009 renditions yet to be filed and reviewing the tax assessments assigned by the taxing authorities. In connection with the foregoing services, E&Y LLP's professionals expended a total of 300.9 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$98,084.00.

(G) Puerto Rico Tax Return: E&Y LLP's services in this project category included ongoing preparation of income tax return filings in Puerto Rico related to the Debtors' Puerto Rico operations. In connection with the foregoing services, E&Y LLP's professionals expended a total of 28.0 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$6,467.30.

(H) InterTan Restructuring: E&Y LLP also assisted with the restructuring of the Debtors' Canadian operations including discussions with management and the Debtors' Canadian advisors, review of transaction steps to advise the Debtors on the proper tax reporting of the transaction in the U.S. and potential withholding tax ramifications of the proposed transactions. In connection with the foregoing services, E&Y LLP's professionals expended a total of 6.5 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$3,997.50.

(I) Stock Basis Analysis. E&Y LLP assisted the Company in estimating the tax basis of the Company's stock for certain legal entities for purposes of evaluating the impact of various structuring and planning alternatives. In connection with the foregoing services, E&Y LLP's

professionals expended a total of 13.9 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$8,162.35.

18. The attached Exhibit B sets forth the names, titles, hourly rates (for projects not billed on fixed fee arrangement), and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the applicable engagement letters as approved by the Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

19. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

20. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

21. E&Y LLP's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

22. E&Y LLP has endeavored to reduce fees by assigning work to professionals with lower hourly rates when appropriate.

23. All Services rendered by E&Y LLP for the Debtors during the Compensation Period were performed in connection with the representation of the Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

24. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code "reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses." 11 U.S.C. § 330(a)(1).

Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

25. Under American Benefit Life Insurance Company v. Baddock (In re First Colonial Corp.), the United States Court of Appeals for the Fifth Circuit has enumerated twelve factors a bankruptcy court should evaluate in awarding professional fees. 544 F.2d 1291 (5th Cir. 1977) (abrogated on other grounds by statute). First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schuman Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). Those twelve factors are:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;
- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;
- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;

- I. The experience, reputation and ability of the professionals;
- J. The undesirability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

26. Based on the standards set forth in section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$177,371.26, plus expenses of \$557.97.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

27. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y LLP rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 450.7, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

28. The issues which have arisen in these cases during the Compensation Period demanded a high level of skill and competency. E&Y LLP spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y LLP demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y LLP's representation of the Debtors in these chapter 11 cases did not preclude it from

accepting other engagements.

E. Customary Fees

29. E&Y LLP does not hold any retainers. E&Y LLP submits that its compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, and E&Y LLP's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

30. The amount requested is consistent with the fee which E&Y LLP would charge its clients in other non-contingent, bankruptcy and commercial engagements.

G. Time Limitations Imposed by Client or Other Circumstances

31. The circumstances in these cases occasionally imposed time constraints on E&Y LLP due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

32. E&Y LLP is an established accounting firm and its members and associates working on these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. "Undesirability" of Case

33. This case is not undesirable. E&Y LLP believes that it is privileged to have the opportunity to represent the Debtors and work before this Court in this proceeding.

J. Nature and Length of Professional Relationship to Client

34. Since E&Y LLP's engagement by the Debtors, E&Y LLP has represented solely the Debtors in these cases.

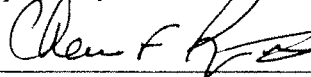
K. Awards in Similar Cases

35. The amount requested by E&Y LLP is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y LLP requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fees requested by E&Y LLP, \$177,371.26, reflects an average hourly rate of \$393.55 for 450.7 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs for which E&Y LLP seeks reimbursement were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y LLP's hourly rates.

WHEREFORE, E&Y LLP respectfully requests the Court to enter an order (i) awarding E&Y LLP the sum of \$177,371.26, as interim compensation for services rendered, and \$557.97 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y LLP any such allowed amounts that have not been paid thus far under the Monthly Fee Statements for the Compensation Period; and (iii) granting such other and further relief as the Court deems appropriate.

Dated: December 11, 2009
Richmond, Virginia

Respectfully submitted,



ERNST & YOUNG LLP
Charles F. Phillips, III
Partner

Dated: December 15, 2009 Respectfully submitted by:
Richmond, Virginia

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- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley .
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Douglas M. Foley (VSB No. 34364)
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(804) 775-1000

Counsel for Debtors and Debtors in
Possession

Exhibit A
Certification by Charles F. Phillips, III

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)

Debtors.) Jointly Administered

CERTIFICATION BY CHARLES F. PHILLIPS, III

I have been designated by Ernst & Young LLP (“**E&Y LLP**” or the “**Applicant**”) as the professional with responsibility in these cases for compliance with the “Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases” (the “**Guidelines**”).

I have read the Applicant's fourth interim application for compensation and reimbursement of expenses (the “**Application**”). I believe the Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant’s clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the

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the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

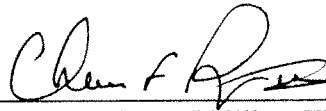
In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the orders of this Court approving the Applicant's retention by the Debtors and pursuant to the terms of the engagement letters between the Applicant and the Debtors attached as exhibits to the Debtors' applications to employ and retain E&Y LLP or affidavits in support thereof.

~~I declare under penalty of perjury that the foregoing is true and correct.~~

Executed, this 11 day of December, 2009 at Richmond, Virginia.

By:



Name: Charles F. Phillips, III
Title: Partner

Exhibit B
Summary of Fees by Individual Professional

Exhibit B
Summary of Fees by Individual Professional

Professional	Title	Hourly Rate	Hours	Fees
Ander,LuAnne (US012753075)	Manager-Grade 2	627.20	13.50	8,467.20
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	234.50	4.90	1,149.05
Behrens,William (US012435310)	Senior-Grade 2	378.00	9.10	3,439.80
Berard,Peter (US011809247)	Manager-Grade 4	627.20	0.50	313.60
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	273.00	3.00	819.00
Bishop,Jodi B (US011561908)	Manager-Grade 4	469.00	0.70	328.30
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	766.50	0.50	383.25
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	469.00	1.00	469.00
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	619.50	0.90	557.55
Corum,Harold John (US012626359)	Manager-Grade 4	450.10	1.00	450.10
DuBois,Brigit (US012590015)	Manager-Grade 3	450.10	0.50	225.05
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	686.00	7.90	5,419.40
Halvorson,Philip	Partner/Principal-Grade	615.00	6.50	3,997.50
Johnson,Glenn M. (US011498575)	Partner/Principal-Grade 1	785.40	1.50	1,178.10
Kohl,Robert P (US012039057)	Senior-Grade 4	450.10	7.00	3,150.70
Long,Charles A (US011485081)	Executive Director-Grade 1	668.50	45.30	30,283.05
Malman,Jared Lee (US012558754)	Senior-Grade 2	399.00	4.40	1,755.60
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	95.20	7.50	714.00
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	206.50	196.90	40,659.85
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	152.60	1.00	152.60
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	665.00	10.90	7,248.50
Prskalo,Igor (US012641638)	Staff/Assistant-Grade 4	206.50	2.00	413.00
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 3	619.50	16.60	10,283.70
Rife,Daniel Mark (US012003959)	Manager-Grade 4	542.50	1.60	868.00
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 3	133.19	16.90	2,250.85
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	709.10	7.50	5,318.25
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	567.00	1.00	567.00
Torres,Lidibeth (US011433022)	Manager-Grade 4	455.00	4.00	1,820.00
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	717.50	7.60	5,453.00
Wells,Karen E (US011916690)	Manager-Grade 4	627.20	2.00	1,254.40
Wells,Karen E (US011916690)	Senior Manager-Grade 1	688.80	2.70	1,859.76
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	567.00	62.30	35,324.10
Winston,Michael Paul (US012353477)	Senior-Grade 1	399.00	2.00	798.00
Totals			450.70	177,371.26

Exhibit C
Schedule of Fees by Project Category

Exhibit C
Schedule of Fees by Project Category

	<u>Aug-09</u>	<u>Sep-09</u>	<u>Oct-09</u>	<u>Total Fees</u>
Project Category				
(A) Bankruptcy Process/Status Update	3,168.90	3,673.25	8,538.60	15,380.75
(B) IRS Account Analysis	4,543.00	-	10,594.36	15,137.36
(C) IRS Controversy Assistance	2,509.85	-	-	2,509.85
(D) Section 382 Analysis	997.50	1,626.10	-	2,623.60
Affadavit/Engagement Letter/Monthly Fee				
(E) Application/Other Administrative Matters	8,636.25	10,165.40	6,206.90	25,008.55
(F) Property Tax Project	33,626.04	30,215.01	34,242.95	98,084.00
(G) Puerto Rico Tax Return	1,129.80	5,337.50	-	6,467.30
(H) InterTan Restructuring	3,997.50	-	-	3,997.50
(I) Stock Basis Analysis	8,162.35	-	-	8,162.35
Net Fees	<u>66,771.19</u>	<u>51,017.26</u>	<u>59,582.81</u>	<u>177,371.26</u>

Exhibit D
Schedule of Expenses

**Exhibit D
Schedule of Expenses**

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Expenses</u>
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Postage expenses - Property tax appeals	8-Jun-2009	11.42
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Postage expenses - Property tax appeals	8-Jul-2009	11.00
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Postage expenses - Property tax appeals	14-Jul-2009	9.47
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Postage expenses - Property tax appeals	24-Jul-2009	10.38
Halvorson, Philip	Partner/Principal-Grade	Phone charges - Canadian issues	6-Aug-2009	20.70
Long,Charles A (US011485081)	Executive Director-Grade 1	Escambia County FL Value Adjustment Board petition filing fees Store 832	3-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Hernando County FL Value Adjustment Board petition filing fees Store 3560	4-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Okaloosa County FL Value Adjustment Board petition filing fees Store 3204	4-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Sarasota County FL Value Adjustment Board petition filing fees Store 3203	4-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Osceola County FL Value Adjustment Board petition filing fees Store 4130	4-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Duval County FL Value Adjustment Board petition filing fees Store 3409	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Duval County FL Value Adjustment Board petition filing fees Store 892	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Seminole County FL Value Adjustment Board petition filing fees Store 3418	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Seminole County FL Value Adjustment Board petition filing fees Store 839	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Alachua County FL Value Adjustment Board petition filing fees Store 3202	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	St. Lucie County FL Value Adjustment Board petition filing fees Store 4276	10-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Brevard County FL Value Adjustment Board petition filing fees Store 3289	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Brevard County FL Value Adjustment Board petition filing fees Store 4201	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Highlands County FL Value Adjustment Board petition filing fees Store 4233	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Manatee County FL Value Adjustment Board petition filing fees Store 4275	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Manatee County FL Value Adjustment Board petition filing fees Store 897	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Marion County FL Value Adjustment Board petition filing fees Store 3234	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Santa Clara County CA Assessment Appeals Board petition filing fees Store 230	14-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Santa Clara County CA Assessment Appeals Board petition filing fees Store 233	14-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Santa Clara County CA Assessment Appeals Board petition filing fees Store 4302	14-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Charlotte County FL Value Adjustment Board petition filing fees Store 3403	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Pasco County FL Value Adjustment Board petition filing fees Store 913 (Paula O'Neil Clerk & Controller)	14-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Santa Clara County CA Assessment Appeals Board petition filing fees Store 231	14-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	San Francisco County Circuit Court - Board of Equalization filing fees Store 242 - These expenses are required to file; thus perfect, the appeal of property tax assessments in San Francisco County CA. The bankruptcy courts require that all properties be under an administrative appeal in order for them to provide settlement through the bankruptcy process. The client could not generate the payment in a timely fashion, so we provided the filing fees and are submitting back to the client for reimbursement.	15-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	San Luis Obispo County Circuit Court (Julie Rodewald County Clerk-Recorder Board of Equalization filing fees Store 3428 - These expenses are required to file; thus perfect, the appeal of property tax assessments in San Luis Obispo County CA. The bankruptcy courts require that all properties be under an administrative appeal in order for them to provide settlement through the bankruptcy process. The client could not generate the payment in a timely fashion, so we provided the filing fees and are submitting back to the client for reimbursement.	15-Sep-2009	30.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Lake County FL Value Adjustment Board petition filing fees Store 3677	16-Sep-2009	15.00
Long,Charles A (US011485081)	Executive Director-Grade 1	Collier County FL Value Adjustment Board petition filing fees Store 3205	21-Sep-2009	15.00

Totals

557.97

Exhibit E
Chronological Detail of Services Rendered

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	review jon wilson's summary of notes from CC call with client and reply with comments	30-Jul-2009	686 00	0.80	548.80	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Calls with Scott Vaughn regarding status of projects	5-Aug-2009	567 00	1.00	567.00	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	discuss possible tax issues associated with substantive consolidation with Jeff McDonald and Jake Blank	7-Aug-2009	717 50	0.50	358.75	BR Process/Status Update
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - discussions regarding consolidation issues with Scott Vaughn and Jeff McDonald	9-Aug-2009	766 50	0.50	383.25	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of wind down status checklist	11-Aug-2009	567 00	0.70	396.90	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	call with Jeff McDonald on status issues and next steps - review project items	19-Aug-2009	665 00	0.70	465.50	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with jeff mcdonald on project and next steps - disc on resources	25-Aug-2009	665 00	1.00	665.00	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	Discussion with Jeff McDonald on resource issues	28-Aug-2009	665 00	0.50	332.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up on various workstreams with project teams (1.0) and communicate status to Jeff McDonald at CC (5)	2-Sep-2009	567 00	1.50	850.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow ups with Jeff McDonald on workstreams	8-Sep-2009	567 00	0.50	283.50	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with jeff mcdonald and EY team to discuss tax wind down to dos.	15-Sep-2009	686 00	1.40	960.40	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	update discussion with jeff mcdonald re: next steps	18-Sep-2009	665 00	0.50	332.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review project information in e-Docs files	29-Sep-2009	717 50	0.50	358.75	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails related to status of property tax project	30-Sep-2009	665 00	0.20	133.00	BR Process/Status Update
Berard,Peter (US011809247)	Manager-Grade 4	SOW revisions based on discussions with Jon Wilson.	10/1/2009	627 20	0 5	313.60	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss status of various BRKP workstreams with EY team to ensure projects on track	10/1/2009	717 50	0 5	358.75	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with Chip Phillips, Scott Vaughn and Nancy Flagg regarding bankruptcy status	10/1/2009	567 00	1 0	567.00	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Update emails to Chip Phillips and Scott Vaughn regarding bankruptcy project status	10/12/2009	567 00	0 5	283.50	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	update call with jeff mcdonald related to bankruptcy status	10/2/2009	665 00	0 5	332.50	BR Process/Status Update
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	call on SLB TAM with Circuit City tax personnel, acting CEO, KPMG and others.	10/21/2009	709.10	1 0	709.10	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of engagement letters related to bankruptcy for applicability to liquidation trust	10/4/2009	567 00	1 0	567.00	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with Jeff McDonald to review status of BK tax and general tax issues & needs, staffing resources, next steps w/r/t liquidating trust. etc.	10/5/2009	686 00	0 9	617.40	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	conf call with mcdonald re: review of projects, next steps and what needs to be approved in courts	10/5/2009	665 00	1 8	1,197.00	BR Process/Status Update
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	Reportable transaction discussion with Susan Howe (.3); review facts and update f/x loss information (.7)	10/5/2009	567 00	1 0	567.00	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Jeff McDonald to discuss status of wind down; timing of plan; and impact on engagements; issues he needs to have prioritized	10/5/2009	717 50	1 0	717.50	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Discuss potential for reportable transaction re: CC / InterTAN with Susan Howe; Jon Wilson; Cliff Tegel	10/5/2009	717 50	0 5	358.75	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Bankruptcy status update call with Jeff McDonald, Chip Phillips, Nancy Flagg and Scott Vaughn	10/5/2009	567 00	1 5	850.50	BR Process/Status Update
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	email follow up with mcdonald re: review of projects, next steps and what needs to be approved in courts	10/6/2009	665 00	0 3	199.50	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Dale Weaver and Lynn Lawrence related to engagement letters	10/7/2009	567 00	1 0	567.00	BR Process/Status Update
Phillips Charles F (US012001428)	Partner/Principal-Grade 1	review activity with Jon and jeff - arrangement discussion on liquidating trust matters	10/30/2009	665 00	0 5	332.50	BR Process/Status Update

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686.00	0.30	205.80	BR Process/Status Update
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Description as required per memo from Chip Phillips: Generated request for advice and submitted to Faris Fink, Commissioner SB/SE, with respect to the circumstances of the ordering of payments made by CC that impacted on the amount of interest refund to see if we can get an audience with the appropriate official to see if the Service would consider giving relief.	7-Aug-2009	709.10	1.00	709.10	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	follow-up call with IRS Deputy Commissioner Faris Fink on request for consideration of payment application order that if changed will result in additional interest refunds. Prepared and sent communication to Jeff McDonald, VP of Taxes to provide current status.	10-Aug-2009	709.10	0.50	354.55	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of emails from Henry Singleton regarding status on ongoing IRS issues	11-Aug-2009	567.00	1.30	737.10	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Reviewed and responded to IRS (Faris Fink) on request for additional interest refunds and update to Jeff McDonald	21-Aug-2009	709.10	1.00	709.10	Controversy
Halvorson,Philip	Partner/Principal-Grade	Research and correspondence related to royalty withholding tax (4.0) and planning related to reducing tax withholdings (2.5)	6-Aug-2009	615.00	6.50	3,997.50	InterTan Restructuring
Ander,LuAnne (US012753075)	Manager-Grade 2 (322)	reviewed the interest computations of the netting transcripts from the IRS for tax years 2001-2002.	23-Jun-2009	627.20	1.00	627.20	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 2 (322)	reviewed the interest computations of the netting transcripts from the IRS for tax years 2003-2004.	24-Jun-2009	627.20	4.00	2,508.80	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 2 (322)	reviewed the interest computations of the netting transcripts from the IRS for tax years 2005-2006.	25-Jun-2009	627.20	1.00	627.20	RS Account Analysis Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1 (441)	checked in IRS transcripts, corrected freeze codes. scanned transcripts, ran OCR, processed through DMI, populated edocs and updated log.	29-Jun-2009	152.60	1.00	152.60	RS Account Analysis Project
Wells,Karen E (US011916690)	Manager-Grade 4	Discussion with Gail Ridgeway regarding IRS proof of claim (0.5). Discussion with Kirsche Romo regarding hot interest and netting (0.5).	6-Jul-2009	627.20	1.00	627.20	RS Account Analysis Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Review position paper from Jeff McDonald on interest netting & discussion with AAR group	10/1/2009	709.10	2.0	1,418.20	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	IRS Account checkup - initial review of transcript data	10/19/2009	627.20	1.0	627.20	RS Account Analysis Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Call with Jeff McDonald on interest netting process and SLB issue (1.0), internal coordination to get work started (1.0)	10/2/2009	709.10	2.0	1,418.20	RS Account Analysis Project
Wells,Karen E (US011916690)	Manager-Grade 4	Review account analysis, discussion with Henry Singleton and Tina Boldt.	10/2/2009	627.20	1.0	627.20	RS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review and comment on emails from Henry Singleton regarding RS controversy issues	10/2/2009	567.00	1.0	567.00	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	IRS Account checkup - preparation of draft report	10/20/2009	627.20	2.0	1,254.40	RS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	Discussion with LuAnne regarding RS account checkup	10/20/2009	688.80	0.2	137.76	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	IRS Account checkup - detailed review of account transcripts	10/21/2009	627.20	3.0	1,881.60	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	Prepare RS Account CheckUp memo	10/26/2009	627.20	1.0	627.20	RS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	Edit IRS Account CheckUp memo	10/27/2009	627.20	0.5	313.60	RS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	Began review of IRS checkup analysis prepared by LuAnne.	10/30/2009	688.80	1.0	688.80	RS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	AAR - transcript analysis	10/7/2009	688.80	1.5	1,033.20	RS Account Analysis Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	discuss billing with Jon Wilson	6-Aug-2009	717.50	0.30	215.25	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with John Simon regarding retention application and emails regarding the same	6-Aug-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	July billing analysis - review monthly detail and workstream assignments	6-Aug-2009	567.00	2.00	1,134.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Revisions to July monthly fee detail based on comments from Foley	10-Aug-2009	567.00	2.50	1,417.50	Monthly Fee Application
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing and allocations and submissions	11-Aug-2009	665.00	1.00	665.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions and review of July billing with Chip Phillips	11-Aug-2009	567.00	1.00	567.00	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails and correspondence with Jerry McCarthy and Glynis Harrison-Willis regarding July billing analysis	11-Aug-2009	567.00	1.50	850.50	Monthly Fee Application

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Final review of July billing detail	12-Aug-2009	567 00	1.00	567.00	Monthly Fee Application
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	Final review of billing and allocations and submissions	13-Aug-2009	665 00	0.30	199.50	Monthly Fee Application
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Jeff McDonald on various billing matters	3-Sep-2009	567 00	0.50	283.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Compilation of data required for the August monthly billing	9-Sep-2009	567 00	3.00	1,701.00	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Preparation of information required for the Third Interim Fee Application	10-Sep-2009	567 00	3.00	1,701.00	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review august fee information (.3) and email info regarding billing from jon wilson and team (.2)	11-Sep-2009	665 00	0.50	332.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Phone calls with John Simon at Foley regarding third interim fee application	11-Sep-2009	567 00	1.00	567.00	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of billing detail for August billing	11-Sep-2009	567 00	2 00	1,134.00	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Foley on August billing (.4); edits to monthly fee statement based on Foley's comments (1 .8)	16-Sep-2009	567 00	2.20	1,247.40	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails related to August billing statement (1.1) and review of billing package (.6)	16-Sep-2009	567 00	1.70	963.90	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing detail/summary sheet for the week	25-Sep-2009	665 00	0.50	332.50	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review cash receipts reports related to outstanding receivables	27-Sep-2009	665 00	0.30	199.50	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails and cash reports (.3) and discussions with jeff mcdonald on receivables (.3)	28-Sep-2009	665 00	0 60	399.00	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails related to billing status	10/11/2009	665 00	0 5	332.50	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing detail with Jon	10/13/2009	665 00	0.7	465.50	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing emails and analysis and updated court activity	10/20/2009	665 00	0 5	332.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	September monthly fee application - preparation of summary spreadsheet	10/5/2009	567 00	1.7	963.90	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	September monthly fee application - review of time entries	10/5/2009	567 00	2.4	1,360.80	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	September monthly fee application - correspondence with Foley regarding review of fee application	10/6/2009	567 00	1 3	737.10	Monthly/Interim Fee Applications
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Address Monthly Fee Statement review comments	10/7/2009	717 50	0 2	143.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	September monthly fee application - correspondence with Pam Weisberg, Chip Phillips and Glynis Harrison Willis regarding finalizing bill and fee app	10/7/2009	567 00	1.1	623.70	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	September monthly fee application - final review	10/8/2009	567 00	2 2	1,247.40	Monthly/Interim Fee Applications
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 2	SOW and engagement setup related to irs account checkup engagement	2-Jun-2009	469 00	1 00	469.00	Preparation of Engagement Letters
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with John Simon (Foley), Chip Phillips and Scott Vaughn regarding supplemental retention application for SOWs 10-15	16-Jun-2009	567 00	1 00	567.00	Preparation of Engagement Letters
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of supplemental retention application for SOWs #10-15	16-Jun-2009	567 00	2 50	1,417.50	Preparation of Engagement Letters
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Preparation of SOW#16 for employment tax review	15-Sep-2009	567 00	2 30	1,304.10	Preparation of Engagement Letters
Behrens,William (US012435310)	Senior-Grade 2	Populated derived total fair market value estimates for filing motions to send to the courts.	3-Aug-2009	378 00	4.10	1,549.80	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	email to Jeff Knopke at client re: 2008 property tax claims and possible objection positions .3; email to ey team re: 2008 claim possible objections and required valuation update .2; call from sara raph at skadden to explain the 2008 objection issue and seek guidance on how to proceed .3;	3-Aug-2009	686 00	0 80	548.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Chris Wylie as to status of Michigan Tax Tribunal appeals as they relate to filed claims	3-Aug-2009	668 50	0 20	133.70	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Analyzed new data received for potential 2008 valuation date additions.	4-Aug-2009	378 00	3.20	1,209.60	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 2	Consolidated fair market value estimates and narrative for supplies, inventory, fixtures and other personal property.	4-Aug-2009	378 00	1.80	680.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received	4-Aug-2009	206 50	4.00	826.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Logged new notices into tracking spreadsheet in order of priority	4-Aug-2009	206 50	2.00	413.00	Property Tax Project

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Review property tax appeal summary and compare to filed claims	5-Aug-2009	668 50	1.00	668.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called states to ask questions and verify information related to notices	5-Aug-2009	206 50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research proper treatment of items on property tax notices	5-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeal letters and affidavits to send for hearing dates.	6-Aug-2009	206 50	4.00	826.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received (2.0) and logged notices into tracking spreadsheet (1 0)	6-Aug-2009	206 50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research related to new notices received	6-Aug-2009	206 50	2.00	413.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld County CO - exchange email correspondence regarding county's position on appeal of county determination of 2009 assessment	9-Aug-2009	668 50	0.10	66.85	Property Tax Project
Kohl,Robert P (US012039057)	Senior-Grade 4	Email to Charlie regarding abatement process (1 0). Question from Charlie regarding ghost assets (5). Research due process question from Charlie (.3).	10-Aug-2009	450.10	1.80	810.18	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Modify and review budget reports	10-Aug-2009	668 50	1.50	1,002.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld County CO - appeal of county determination of 2009 assessment; internal discussions as to next steps in the appeal process	10-Aug-2009	668 50	1.10	735.35	Property Tax Project
Kohl,Robert P (US012039057)	Senior-Grade 4	Calls to state on whether Circuit City could make valuation argumen in abatement and whether bankruptcy procedure was proper.	11-Aug-2009	450.10	2.70	1,215.27	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld County CO - appeal of county determination of 2009 assessment; review proof of claim to determine validity of 2009 claim	11-Aug-2009	668 50	0.40	267.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Pueblo County, CO appeal follow up	11-Aug-2009	668 50	0.10	66.85	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	File Harris County Affidavits	11-Aug-2009	95 20	1.00	95.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received during week	11-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updates to tracking spreadsheet (2 0) and prioritizing appeals to be prepared (1 0)	11-Aug-2009	206 50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared and filed Appeals in multiple jurisdictions	11-Aug-2009	206 50	4.00	826.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	Michigan PPT Appeals: meeting/teleconference with Chris Wylie and Charlie Long to discuss the status of appeals	12-Aug-2009	273 00	0.50	136.50	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	weld county appeal email reply to charlie long re: certification	12-Aug-2009	686 00	0.30	205.80	Property Tax Project
Kohl,Robert P (US012039057)	Senior-Grade 4	Review email from Charlie Long regarding abatement issues (.5). Call from Janine Ogden at CO Div. of Prop. Tax (.2). Research regarding abatement overvaluation limit (.5). Call with Brenda and Charlie regarding Colorado abatement procedure (.2)	12-Aug-2009	450.10	1.40	630.14	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld County CO - appeal of county determination of 2009 assessment; internal discussions w/ N Flagg and R Kohl as to next steps in the appeal process	12-Aug-2009	668 50	0.30	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld County CO - appeal of county determination of 2009 assessment; phone call to Brenda Dones w/ Co Ass's office	12-Aug-2009	668 50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review proof of claims after integrating values for objections and send to Nancy Flagg	12-Aug-2009	668 50	0.30	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call with Stephanie Wilson to discuss next steps in the Michigan Tax Tribunal appeals	12-Aug-2009	668 50	0.20	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Revisions to property tax tracking spreadsheet	12-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received (3 0) and prepare list of counties to follow up with (1.0)	12-Aug-2009	206 50	4.00	826.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	Michigan PPT Appeals: review of correspondence received by jurisdictions to determine whether a motion to withdraw or remove appeal is the next best decision (contingent upon the decision of the bankruptcy court).	13-Aug-2009	273 00	1.00	273.00	Property Tax Project

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with CC tax team and McGuire Woods attorneys to discuss filing the personal property tax objections 8; follow-up email to prepare document and send the prior case objection template for property tax objections 1.1	13-Aug-2009	686 00	1.90	1,303.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call with McGuire Woods/Skadden to discuss next steps in the claims objection process	13-Aug-2009	668 50	0.70	467.95	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up action items from conference call with McGuire Woods/Skadden - provide executive summary of valuation exercise (0 5); request executive summary from valuation team as a preferred document (0.2)	13-Aug-2009	668 50	0.70	467.95	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called various Counties to ask due date for appeal and other questions related to notices.	13-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Filed Appeals & prepared Affidavits.	13-Aug-2009	206 50	4.00	826.00	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	Review of letter of protest for missed appeal deadlines in Texas, made revisions, drafted email back to Vrushali w/suggested changes & requested further clarification on type of protest being filed	14-Aug-2009	619 50	0.50	309.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review claims objection file prior to sending to McGuire Woods , including validity of MD claims to inventory assessment	14-Aug-2009	668 50	2.50	1,671.25	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Send appeal reschedule letter to Nueces County	14-Aug-2009	95 20	0.50	47.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of open appeal notices	14-Aug-2009	206 50	2.50	516.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeal letters and affidavits	14-Aug-2009	206 50	2.50	516.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review verification report of claims vs. appeals that require next responses in the administrative appeal process (.5); call to Vrushali More to discuss report (.5); notification to Dan Blanks as to immediacy of response time frames (5)	17-Aug-2009	668 50	1.50	1,002.75	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared and mailed appeal letters	17-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared affidavits for 6 jurisdictions	18-Aug-2009	206 50	2.00	413.00	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call from Charlie re: Texas appeals and need to file dist court appeals	19-Aug-2009	686 00	0.40	274.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Assist Dan Blanks at McGuire Woods with TX district court appeal processes (1.0); call to Nancy Flagg to confirm next steps in the communication to Dan Blanks and to Jeff McDonald at Circuit City (.4)	19-Aug-2009	668 50	1.40	935.90	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Revisions to notice log including updates to status of appeal letters and affidavits	19-Aug-2009	206 50	2.00	413.00	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 3	Reviewed Harris County rejected affidavit and suggested course of action to amend/correct	20-Aug-2009	619 50	0.40	247.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Return phone calls to multiple assessment jurisdictions regarding appeals process	20-Aug-2009	668 50	0.50	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received from Circuit City	20-Aug-2009	206 50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call with Dan Blanks, Craig Bell etal regarding omnibus objection filing to the BKR court vs. continuance of administrative appeal process in multiple assessing jurisdictions	21-Aug-2009	668 50	1.20	802.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up with multiple assessment jurisdictions as to the administrative appeals process	21-Aug-2009	668 50	0.40	267.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updated log with response pending and due dates.	21-Aug-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called states regarding notices received	25-Aug-2009	206 50	3.00	619.50	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	Personal Property Appeal with Michigan Tax Tribunal: read document from respondent to determine if response is needed by petitioner. Respondent provide answers to petition and Affirmative Defenses. Corresponded with Executive Director and staff.	26-Aug-2009	273 00	0.50	136.50	Property Tax Project

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Chronological Detail of Services Rendered							
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Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	File Tarrant County Appeals (.5) & Prepare McLennan County Affidavit (5)	26-Aug-2009	95 20	1.00	95.20	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	Personal Property Appeal with Michigan Tax Tribunal: correspond with staff; delegate/draft e-mail to staff for instructions on creating tracking log for the MI appeals.	27-Aug-2009	273 00	0.50	136.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review omni objection with Nancy Flagg and send email to Dan Blanks at McGuire Woods to clarify whether or not admin appeal process should cease	27-Aug-2009	668 50	1.00	668.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussions with Charlie (1.0), Preparation of appeal letters (2 0).	27-Aug-2009	206 50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide direction to Richmond office regarding continuation of administrative appeals	28-Aug-2009	668 50	0.50	334.25	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of emails from Charlie Long regarding property tax project	28-Aug-2009	567 00	0.50	283.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Phone conversations with county officials regarding property tax notices received	31-Aug-2009	206 50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Manage Florida appeals process; review status w/ Vrushali More	1-Sep-2009	668 50	0.50	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of open notices	1-Sep-2009	206 50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Follow up with various county officials regarding status of notices	1-Sep-2009	206 50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Weld Co CO appeal process; forward process documents to Vrushali More and explain process variations	2-Sep-2009	668 50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Manage Florida appeals process; review status of 9/4 due date jurisdictions w/ Vrushali More	2-Sep-2009	668 50	0.10	66.85	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Additional follow up with counties regarding property tax notices	2-Sep-2009	206 50	3.00	619.50	Property Tax Project
Kohl,Robert P (US012039057)	Senior-Grade 4	Review of various emails from Charlie Long.	3-Sep-2009	450.10	0 20	90.02	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and sign FL appeal petition documents for 5 jurisdictions	3-Sep-2009	668 50	1.00	668.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals for various FL counties	3-Sep-2009	206 50	4.50	929.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	3-Sep-2009	206 50	3 00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	3-Sep-2009	206 50	2.50	516.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called various counties and discussed notices with them.	4-Sep-2009	206 50	2 00	413.00	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	reply to charlie long's email re: city of mt. pleasant property tax settlement and Reduce and Allow approach for resolving claim filed in higher amount.	8-Sep-2009	686 00	0.40	274.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Jeff McDonald regarding reduce and allow option for Village of Mount Pleasant WI proof of claim	8-Sep-2009	668 50	0.10	66.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Project status update to David Dudrear and Nancy Flagg and internal bankruptcy team	8-Sep-2009	668 50	0.60	401.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review 6 Florida petition filings	9-Sep-2009	668 50	0 50	334.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Omni objection update to Jeff McDonald etal	9-Sep-2009	668 50	0 50	334.25	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare FL appeal notices to various counties	9-Sep-2009	95 20	1 00	95.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare 6 Florida petition filing checks and prepare expense reports for 11 filings	10-Sep-2009	668 50	1.30	869.05	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Send Vrushali More notice of Pueblo Co. CO Board of Equalization hearing results and explain follow up process for appeal to Board of Assessment Appeals	10-Sep-2009	668 50	0.20	133.70	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Mail FL appeal notices to various counties	10-Sep-2009	95 20	0 50	47.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for various counties	10-Sep-2009	206 50	3 80	784.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	10-Sep-2009	206 50	2 20	454.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	10-Sep-2009	206 50	2.00	413.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 2	Review personal property appeal tracking spreadsheet to stay current on documents received from state and/or local unities.	11-Sep-2009	273 00	0.50	136.50	Property Tax Project

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Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686.00	0.30	205.80	BR Process/Status Update
DuBois,Bright (US012590015)	Manager-Grade 3	Complete Benton County appeal form after generic letter was rejected by assessor; email to Sonya Miles for stamp or Charlie Long's signature.	11-Sep-2009	450.10	0.50	225.05	Property Tax Project
Kohl,Robert P (US012039057)	Senior-Grade 4	Email response to Charlie Long regarding filing at the CO BAA.	11-Sep-2009	450.10	0.90	405.09	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Negotiate the Okaloosa Co FL Store 3202 value and withdraw the appeal petition	11-Sep-2009	668.50	0.40	267.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Phone calls with various assessment offices in Allen Co N, Miami-Dade FL, Boulder Co CO in regard to the appeal documentation filed with their jurisdictions	11-Sep-2009	668.50	0.60	401.10	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare 3 Florida petition filing checks and prepare expense reports for 6 filings	11-Sep-2009	668.50	0.80	534.80	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare/mail additional FL appeal notices to various counties	11-Sep-2009	95.20	1.00	95.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called various counties to discuss property tax notices with them.	11-Sep-2009	206.50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Additional follow up with counties regarding property tax notices	11-Sep-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update property tax tracking spreadsheet	11-Sep-2009	206.50	1.50	309.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Pueblo County CO - confirm with Rob Kohl the process for keeping the administrative appeal process open in CO	14-Sep-2009	668.50	0.10	66.85	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review 3 California and 6 Florida County petitions and manage filing fee processes	14-Sep-2009	668.50	3.50	2,339.75	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare CA, CO appeal notices to various counties	14-Sep-2009	95.20	1.00	95.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Allen Co IN to discuss settlement of administrative claim denial	15-Sep-2009	668.50	0.30	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide and explain action items regarding settlement workpapers for Okaloosa County FL to Dan Blanks at McGuire Woods	15-Sep-2009	668.50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review 2 California petitions and manage filing fee processes	15-Sep-2009	668.50	1.00	668.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Vrushali More on remaining FL petition filing process due 9/18 (Lee, Orange, Pinellas) and Martin due 9/25	15-Sep-2009	668.50	0.50	334.25	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Mail CA, CO appeal notices to various counties	15-Sep-2009	95.20	1.00	95.20	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and sign petitions in 6 FL counties (Lee, Lake, Orange, Dade, Pinellas, Volusia) and obtain payment for filing fees	16-Sep-2009	668.50	0.50	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared FI appeals sent them to Charlie Long for signature	17-Sep-2009	206.50	3.50	722.75	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update discussion with Charlie Long and Sonya Miles.	17-Sep-2009	206.50	0.50	103.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals letters for mailing and confirmed proper payment amounts included	17-Sep-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared CA appeals letter	18-Sep-2009	206.50	4.70	970.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	18-Sep-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	18-Sep-2009	206.50	1.30	268.45	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Florida petitions - Collier County - review petition and prepare filing fees	21-Sep-2009	668.50	1.00	668.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Florida petitions - Manatee County - collect data, review and modify draft letter of Good Cause as to why petition was received by county after filing date	21-Sep-2009	668.50	2.00	1,337.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review notice from client and discuss resolution on claim #9508 with Vrushali More	21-Sep-2009	668.50	0.30	200.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared property tax appeal letters	21-Sep-2009	206.50	3.00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Volusia, Osceola, Marion, Highlands Counties, Florida to discuss filing and potential resolve of appeals	22-Sep-2009	668.50	1.00	668.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Logged new notices into tracking spreadsheet	22-Sep-2009	206.50	3.00	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to state tax authorities regarding status of property tax appeals	22-Sep-2009	206.50	2.00	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	23-Sep-2009	206.50	2.30	474.95	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	23-Sep-2009	206.50	2.10	433.65	Property Tax Project

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Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Review several FL jurisdiction responses as to hearing dates and exchange of information and work with Vrushali More to add to the hearing calendar	28-Sep-2009	668 50	0.20	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals for several counties	28-Sep-2009	206 50	5.00	1,032.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	28-Sep-2009	206 50	3 00	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to multiple FL jurisdictions (Marion, Orange, Osceola, Brevard)to discuss VAB petition positions and to exchange data	29-Sep-2009	668 50	0.50	334.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review FL hearing notices and provide next steps to Vrushali More	29-Sep-2009	668 50	0.20	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review TX hearing notices and provide next steps to Vrushali More	29-Sep-2009	668 50	0.30	200.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Reviewed new notices (2 0) and input new notices into tracking spreadsheet (.5)	29-Sep-2009	206 50	2.50	516.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared and sent Florida affidavits to county	29-Sep-2009	206 50	3 50	722.75	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Confirm 2008 appeal strategy w/ J Knopke and N Flagg	30-Sep-2009	668 50	0 20	133.70	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	Email reply to Jeff Knopke re: 2008 claim objections	10/1/2009	686 00	0.4	274.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Vrushali More and Jeff Rash to provide documentation and guidance to settle appeals in Marion, Lee, and Highlands Counties FL	10/12/2009	668 50	1.1	735.35	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for various counties	10/12/2009	206 50	3 0	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	10/12/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	10/12/2009	206 50	1 0	206.50	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Review notes from conversation with Charlie Long on Friday, October 9th regarding Value Adjustment Board procedures in Florida regarding if a taxpayer can submit affidavit with documentation and not attend the hearing and keep appeal options open (.3). Conduct research on proposed rules & reg changes to VAB procedures in Florida (1 0). Call Lee, Highland and Marion County VAB's to inquire if we can submit an affidavit and support and not attend hearing (3). Draft e-mail to Charlie Long with results of research and conversations with each jurisdiction (.4).	10/12/2009	619 50	2 0	1,239.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Rash and Vrushali More to settle appeals in Marion, Lee, and Highlands Counties, Florida	10/13/2009	668 50	1 0	668.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussion with Charlie/Sonya regarding FL property tax notices	10/13/2009	206 50	1 0	206.50	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Highlands County, FL Appraiser to discuss proposed settlement on 2009 personal property value - county agrees on value of \$133,200.	10/13/2009	619 50	1.1	681.45	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Prepare letter indicating acceptance of value and withdrawal of petition to VAB.	10/13/2009	619 50	1 3	805.35	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Marion County, FL to indicate we do not accept proposed 2009 settlement offer.	10/13/2009	619 50	0.7	433.65	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Lee County, FL to discuss questions on amended 2009 personal property rendition.	10/13/2009	619 50	0 9	557.55	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with John Simon at Foley regarding pre/post liquidating trust issues	10/13/2009	567 00	0 9	510.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Guy Botts to provide estimate of fees to perform 2008 valuation on 85 stores	10/14/2009	668 50	0 3	200.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of additional notices received during week	10/14/2009	206 50	1 2	247.80	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Input new notices into tracking spreadsheet	10/14/2009	206 50	0 6	123.90	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called various counties and discussed notices with them.	10/14/2009	206 50	1.4	289.10	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for various counties	10/14/2009	206 50	0 8	165.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Communications with Charlie/Sonya regarding status of various notices	10/14/2009	206 50	1 0	206.50	Property Tax Project

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide estimate of fees to perform 2008 valuation on 85 stores to Jeff Knopke	10/15/2009	668 50	0 2	133.70	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussions with Scott Vaughn and Jeff McDonald regarding pre/post liquidating trust issues	10/15/2009	567 00	1 0	567.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Charlie Long regarding status of property tax project	10/16/2009	567 00	1 0	567.00	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review budget for in and out of scope work	10/19/2009	668 50	0 2	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to Duval Co FL inquiry regarding affidavit submitted with appeal petition	10/19/2009	668 50	0 5	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared property tax appeal letters	10/19/2009	206 50	1.7	351.05	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Logged new notices into tracking spreadsheet	10/19/2009	206 50	0.7	144.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to state tax authorities regarding status of property tax appeals	10/19/2009	206 50	1 6	330.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to various counties about process for appeal	10/19/2009	206 50	1 0	206.50	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Begin draft of letter to Lee County, FL Appraiser providing additional information regarding reason for significant amount of asset disposals made in calendar year 2008.	10/19/2009	619 50	0 3	185.85	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared affidavit & appeals for MA & FI	10/2/2009	206 50	3 5	722.75	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Per conversation on 10-13-09 with Lee County, FL Property Appraiser, draft letter explaining why amended personal property rendition is being filed for Store #922, provide additional information on assets that were disposed and reason for disposal and provide explanation for requesting adjustment due to economic obsolescence.	10/20/2009	619 50	1 9	1,177.05	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Draft letter for Store #4136 in Lee County, FL requesting economic obsolescence and provide documentation for reduction request.	10/20/2009	619 50	1.1	681.45	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Charlie Long regarding scope of property tax project	10/20/2009	567 00	1 0	567.00	Property Tax Project
Johnson,Glenn M. (US011498575)	Partner/Principal-Grade 1	Meeting with Glenn Carrington regarding tenant improvements and deductibility of losses related to the sale of tenant improvements.	10/21/2009	785.40	0 5	392.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Sorted notices and updated log with assessed values	10/21/2009	206 50	2 0	413.00	Property Tax Project
Prskalo,Igor (US012641638)	Staff/Assistant-Grade 4	Circuit City - Updating the property tax log workbook.	10/21/2009	206 50	2 0	413.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	At request of Charlie Long, return phone call from personal property appraiser in Hillsborough County, FL regarding appeals filed for 4 locations in Tampa area.	10/21/2009	619 50	0 3	185.85	Property Tax Project
Johnson,Glenn M. (US011498575)	Partner/Principal-Grade 1	Phone call with client regarding tenant improvements and deductibility of losses related to the sale of tenant improvements.	10/22/2009	785.40	1 0	785.40	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Respond to various FL counties (Orange, Polk, Brevard) regarding affidavits submitted with appeal petition	10/22/2009	668 50	0 5	334.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Email correspondence regarding appeals responses from various counties.	10/22/2009	206 50	2 0	413.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	At request of Charlie Long, follow up with jurisdictions in Florida regarding petitions filed for 2009 personal property values (8). Draft e-mail with status of calls and provide documentation regarding proposed settlement for Polk County, FL (.7).	10/22/2009	619 50	1 5	929.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Burlington and Plymouth MA to clarify appeal protocol for Fiscal Year 2010 and not 2009 as assumed	10/23/2009	668 50	0 3	200.55	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals and affidavits for various FL counties.	10/23/2009	206 50	3 0	619.50	Property Tax Project
Long Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Rash and Vrushali More regarding settlement of Alachua, Escambia, Lee, Polk Counties FL assessment jurisdictions identify liquidating companies as part of the process	10/26/2009	668 50	1 5	1 002.75	Property Tax Project

Exhibit E							
Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
Long,Charles A (US011485081)	Executive Director-Grade 1	Sign Cumberland Co NC amended return and coordinate with Jeff Knopke to sign and return to assessor	10/26/2009	668 50	0 2	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to various Jurisdictions on their questions regarding petitions filed.	10/26/2009	206 50	2 0	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussion with Jeffrey, John on specific requests from counties and coordinating with Circuit City Staff to get the required paper work ready.	10/26/2009	206 50	2 0	413.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Follow up with Polk County, FL appraiser to inform him of decision to accept revised 2009 personal property value and call with Polk County Value Adjustment Board to withdrawal the petition filed for 2009 (.2). Provide tax savings calculation to Charlie Long and team (.2). Follow up on calls to Orange County and Pinellas County appraisers on information needed for 2009 petitions (.5). Review informal decision rendered by Alachua County Value Adjunct Board and provide recommendations on how to proceed (.3). Review proposed settlement for Escambia County (.3).	10/26/2009	619 50	1 5	929.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Rash and Vrushali More regarding settlement of Sarasota and Pinellas Counties FL assessment	10/27/2009	668 50	0.4	267.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussions with Charlie, John, Jeffrey and Sonya on approach towards florida appeals.	10/27/2009	206 50	2 0	413.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Pinellas County property appraiser to discuss 2009 personal property values and petitions that were filed. Draft e-mail to Charlie Long with results of conversation and propose settlement offers based on recent settlements in Polk County and Highlands County. (1.5 hr) Call with Sarasota County appraiser to discuss requested value on petition and discuss settlement options. Draft e-mail to team with results of conversation and potential tax savings to be achieved. (.5 hr)	10/27/2009	619 50	2 0	1,239.00	Property Tax Project
Bishop,Jodi B (US011561908)	Manager-Grade 4	Sales-Leaseback Issue - find memo and send. discuss w/chip, emails. get files.	10/28/2009	469 00	0.7	328.30	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Henrico Co VA - work w/ Guy Botts to prepare response to Jeff Knopke regarding assessor's inquiry	10/28/2009	668 50	0 2	133.70	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Research related to resolution of FL appeals notices.	10/28/2009	206 50	2 0	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Follow ups with Circuit City Staff related to required paperwork for FL appeals.	10/29/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received by CC	10/30/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Logged notices in to tracking spreadsheet	10/30/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Detailed review of notice tracking spreadsheet to determine priority	10/30/2009	206 50	2 0	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Preparation of appeals letters for various counties	10/30/2009	206 50	1 0	206.50	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Pinellas County, FL Appraiser, Barbara Young, in regards to requested values for 2009 and explain how we arrived at values (.5). Request additional obsolescence on proposed county value (.2). Review e-mails and phone notes on questions posed by Lee County Appraiser in regards to why assets were abandoned in place (.7). Draft e-mail to Lee County appraiser explaining nature of liquidation sale and who owned assets that were abandoned in place and explain that if assets were not sold in liquidation sale, that is evidence that economic obsolescence is present (.6).	10/30/2009	619 50	2 0	1,239.00	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	follow up with Charlie on property tax issues mentioned by jeff mcdonald in today's call	10/5/2009	686 00	0 3	205.80	Property Tax Project
More Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared affidavits for several counties related to property tax assessments	10/5/2009	206 50	4 0	826.00	Property Tax Project

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Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686 00	0.30	205.80	BR Process/Status Update
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussion with Charlie and county authority related to property tax appeal	10/5/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received by CC during prior week (2.1); input notices into tracking spreadsheet (9)	10/5/2009	206 50	3 0	619.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Amend personal property tax renditions in Lee County-FL, New Hanover County-NC, Cumberland County-NC, and Allen County-IN to further the administrative appeal process	10/6/2009	668 50	3 0	2,005.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discuss valuation process w/ Guy Botts for the stores that have 2008 proofs of claims filed against them	10/6/2009	668 50	0 5	334.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Follow up on information request to client to value 2008 proof of claims stores	10/7/2009	668 50	0 2	133.70	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Discussions with John Corum regarding enhancing appeal processes in CA due to attendance requirement	10/7/2009	668 50	0 3	200.55	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Marion County and Highlands County FL RE: Review of settlement offers upon appeal	10/7/2009	668 50	0 5	334.25	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare and mail El Paso TX appeal documents	10/7/2009	95 20	0 5	47.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Follow up with county authorities related to appeals notice	10/7/2009	206 50	1 0	206.50	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Review of Orange County inquiry	10/8/2009	450.10	0 5	225.05	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared amended return for NC county(1.9) and spoke to jurisdictions before filing appeals and affidavits (.6)	10/8/2009	206 50	2 5	516.25	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Request for postponement to Orange County Clerk of the Board	10/9/2009	450.10	0 5	225.05	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussion with Charlie and state authority	10/9/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called counties for various questions on notices	9/10/2009	206 50	1 0	206.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Answered phone calls and called state for various questions on notices	9/9/2009	206 50	2 0	413.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Emails to Teresita Fuentes regarding tax compliance work	5-Aug-2009	567 00	1 00	567.00	Puerto Rico Tax Return
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	Conversation with manager regarding the income tax return and the information sent by client.	25-Aug-2009	234 50	0.40	93.80	Puerto Rico Tax Return
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	Preparation of C-Workbook including Balance Sheet, P&L and additional documents sent by client.	31-Aug-2009	234 50	1 50	351.75	Puerto Rico Tax Return
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	Preparation of USVI C-workbook for 2008 USVI Return.	31-Aug-2009	234 50	0 50	117.25	Puerto Rico Tax Return
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	Finalizing C-Workbook (1.0) and printing stamped extensions (.2) and last year return (3) for preparer Silvia Rodriguez.	1-Sep-2009	234 50	1 50	351.75	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 3	Circuit City--Preparation of 2008 Income Tax Return. Codifying the trial balance.	2-Sep-2009	133 00	4 00	532.00	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 3	Preparation of supporting schedules for 2008 PR tax return	3-Sep-2009	133 00	3 00	399.00	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 4	Compile list of open items for 2008 PR tax return	3-Sep-2009	133.70	2 50	334.25	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 5	Status updates to Lidibeth regarding 2008 PR tax return	3-Sep-2009	134.40	1 00	134.40	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 3	Finalize of 2009 PR Corporate Income Tax Return.	8-Sep-2009	133 00	4 00	532.00	Puerto Rico Tax Return
Batista,Coral (US012365517)	Staff/Assistant-Grade 4	Sending email to Jeff McDonald requesting detail of disposals.	9-Sep-2009	234 50	1 00	234.50	Puerto Rico Tax Return
Rodriguez,Silvia R (US012831106)	Staff/Assistant-Grade 3	Prepare files related to PR tax return for review	9-Sep-2009	133 00	2.40	319.20	Puerto Rico Tax Return
Torres,Lidibeth (US011433022)	Manager-Grade 4	Review of PR Final Income Tax Return	9-Sep-2009	455 00	3 00	1,365.00	Puerto Rico Tax Return
Torres,Lidibeth (US011433022)	Manager-Grade 4	Provide review comments related to PR Final Income Tax Return	10-Sep-2009	455 00	1 00	455.00	Puerto Rico Tax Return
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow ups with Lidibeth Torres regarding Puerto Rico tax returns	14-Sep-2009	567 00	1.20	680.40	Puerto Rico Tax Return
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC - update files for new information re: 382 study	23-Jul-2009	399 00	0.40	159.60	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	Circuit City - Revise 382 Study	24-Aug-2009	399 00	0.30	119.70	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	Circuit City - Adjust 382 Study based on new info	26-Aug-2009	399 00	0.20	79.80	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	Circuit City - Review of stock info for 382 study	27-Aug-2009	399 00	1.10	438.90	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	Circuit City - Review changes to 382 Study	28-Aug-2009	399 00	0.50	199.50	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC 382 study Final Update	31-Aug-2009	399 00	0.40	159.60	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC - final 382 memo updates	1-Sep-2009	399 00	0.70	279.30	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC Memo - Discussed with Dan Rife and made changes to memo	10-Sep-2009	399 00	0.40	159.60	Section 382

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Chronological Detail of Services Rendered							
Emp/Vendor	Title	Descr	Incur Dt	Agreed Rate	Hours	Fees @ Rate	Breakdown
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	internal call with Scott Vaughn re: liquidation trust status	24-Jul-2009	686.00	0.30	205.80	BR Process/Status Update
Rife,Daniel Mark (US012003959)	Manager-Grade 4	review of final 382 update memo discussing Salinas sell down pursuant to Stip order	18-Sep-2009	542.50	1.00	542.50	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC - 382 memo discussions with Dan Rife	21-Sep-2009	399.00	0.30	119.70	Section 382
Rife,Daniel Mark (US012003959)	Manager-Grade 4	discuss with Jared Malman the attachments (.3), revisions to 382 memo (.3)	21-Sep-2009	542.50	0.60	325.50	Section 382
Malman,Jared Lee (US012558754)	Senior-Grade 2	CC - additional 382 memo updates	22-Sep-2009	399.00	0.10	39.90	Section 382
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Dave Levy (Skadden) to discuss ELA and possible Admin Tax issues	17-Aug-2009	717.50	0.70	502.25	Stock Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review revised stock basis calcs from Winston for 2/2009 inputs (0.7); provide comments to Wilson (0.3)	18-Aug-2009	717.50	1.00	717.50	Stock Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Call with Jeff McDonald and Jon Wilson to discuss ELA / other Liq issues - discuss next steps to nail down whether there could be an ELA	18-Aug-2009	717.50	1.00	717.50	Stock Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Scott Vaughn and Jeff McDonald related to excess loss account issues	18-Aug-2009	567.00	1.00	567.00	Stock Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Data gathering (1.5) and analysis (2.5) related to determining if excess loss accounts will exist at the time of consolidation	18-Aug-2009	567.00	4.00	2,268.00	Stock Basis
Winston,Michael Paul (US012353477)	Senior-Grade 1	Update Stock Basis model for FY09 amounts from tax return.	18-Aug-2009	399.00	1.00	399.00	Stock Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review data provided by CC (Jeff McDonald) for ELA Q	19-Aug-2009	717.50	0.60	430.50	Stock Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	discussion with Jon Wilson re: Basis / ELA update for possible issues	20-Aug-2009	717.50	0.30	215.25	Stock Basis
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review PR basis calcs	20-Aug-2009	717.50	0.50	358.75	Stock Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Calls with Cliff Tegel (.5) and Scott Vaughn (.3) to discuss excess loss account analysis	20-Aug-2009	567.00	0.80	453.60	Stock Basis
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Discussion with Mike Winston (.5) and review of stock basis calculations (1.5) related to excess loss account analysis	20-Aug-2009	567.00	2.00	1,134.00	Stock Basis
Winston,Michael Paul (US012353477)	Senior-Grade 1	Update Stock Basis Model for Puerto Rico, NNIL, CC Distribution, Patapsco Intercompany/distributions/opening capital	20-Aug-2009	399.00	1.00	399.00	Stock Basis
Totals					450.70	177,371.26	